

MANUAL  
OF  
Goldwyn Branch Operations

by  
E. SCHAY

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January 1920



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**SYSTEM + COOPERATION = EFFICIENCY**

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About a year ago a memorandum with general instructions on branch accounting, was forwarded to you explaining the use of the different forms and such details as were necessary to properly record transactions occurring in our branches. The system then in existence still prevails although it has been found necessary to introduce changes so as to make it conform to present conditions.

A number of new forms have been added to those which were used a year ago, in regard to which you have received letters explaining their use.

The purpose of this booklet is to eliminate the necessity of going through considerable past correspondence, and to have a reference book at hand which will explain the use of all forms at present employed by our branches.

## CONTRACTS

1. When business is secured the exhibitor is required to sign a contract. Form No. 300 is used for first, second, or third year Goldwyn, Bennison, Capitol Comedies and Extras. There is a special contract form designed for Manxman contracts. Also a special form for Ford contracts. Form No. 301 is used for Goldwyn Bray Pictograph business.

Contracts covering **THIRD YEAR PRODUCTIONS** should be written on a separate form, and subjects of other years or other productions must not be included.

2. All contracts are made out in triplicate, the three copies together with a **CONTRACT MEMO** (the use of which will be explained later) should be sent to the Home Office for approval, after which two of the copies will be returned to you, namely the branch and exhibitor's copies. The branch forwards the exhibitor's copy to the proper party, retaining the other copy for its records.

The contract is the basis of our business relations with the exhibitor and consequently care must be exercised that all requisite details are properly attended to.

3. No contract should be sent to the Home Office if it conflicts with a previous contract with the same exhibitor, or with another theatre for the same service. In such case a **CANCELLATION NOTICE** for the previous contract should be issued, as it is obvious that no contract can be approved the terms of which are in violation of the other contract still active according to our records.

4. When a contract is forwarded to the Home Office, a duplicate of the CONTRACT MEMO is retained by the branch as a record of the closed contract. These memos are not filed permanently until the contract is returned, consequently those in the folder represent contracts still in transit between the Home Office and branch. If a contract is not returned within a reasonable time, inquire from the Home Office in regard thereto.
5. Be sure to mention the SALESMAN'S name at the top of each contract in the proper space. We are interested in each salesman and keep a record of his activity.
6. At the time of securing a contract, certain UNUSUAL LOCAL CONDITIONS may exist, or other factors may have had influence on the contract submitted which you might assume to be unknown to the Home Office. In such instances we expect you to inform us fully by letter. This will eliminate the necessity of inquiring from you before we approve the contract, thus saving time for both of us.
7. We have found from past experience, that it is frequently necessary to return CONTRACTS which are lacking in COMPLETE DETAIL. Therefore be sure to have the contracts checked before sending them to the Home Office, as otherwise time is wasted.

The following routine may be found useful in checking:

#### **CHECK:**

- A. Signatures of the manager on all copies of the contract and cancellation rider.
- B. Signatures of exhibitor on all copies of contract and cancellation rider.
- C. Number of pictures of each series contracted for.
- D. Contract number, key number, name of the theatre, playing dates, release number with which service is to start, number of days service is to be used, contract payment.
- E. The productions contracted for must be specified in the proper space provided therefor, (whether first, second or third year).

The following instructions should be communicated to all salesmen to serve as a guide in filling in the *proper information* on contract forms:

- 1st. Do not fail to fill in the date of signing the agreement, on the first line.

- 2nd. In paragraph "First," the blanks in "During the year 19— 19—" should be filled in, for example, if the contract is for service commencing in 1920, it should read as follows: "During the year 1920—1921."
- 3rd. Fill in the proper date under all column headings of schedule in paragraph "First." Be particularly sure to furnish the information in "Productions of—year." As for example, "Productions of second year."
- 4th. The contract is only valid if the exhibitor signing it has authority to do so. In the case of a partnership, he must be a member of the firm. In the case of a corporation, he must be an officer thereof.
- 5th. Contracts may be signed by exhibitors: (A). As an individual by only signing his name. (B). As a partnership for instance—Jones & Smith, Exhibitor, by John Smith. (C). As a corporation—The Strand Co., Exhibitor, by John Doe, Vice-President.
- 6th. It is self-evident that the exhibitor should appear under one name in a contract, consequently the same name must be given as the owner or lessee at the top of the page, and as the signature at the bottom of the page.
- 7th. Rubber stamps will only be accepted for signature in the case of a partnership or corporation when a member of the firm or officer of the corporation signs his name in ink.
- 8th. Lead pencil signatures will not be accepted.

8. We give below the NUMBER OF PICTURES of each series which have been released during season 1918-1919.

Farrar .....	4
Beach .....	4
Frederick .....	4
Normand .....	6
Marsh .....	4
Kennedy .....	6
Moore .....	7
Bennison .....	6

9. No CONTRACT goes into effect until the Home Office has *approved* it, and this means that no prints are to be supplied to any theatre until then.

If an exhibitor requires a booking on subjects, when there is not sufficient time (before the picture is to be played) for the contract to be sent to the Home Office



for approval and return, then the matter must be submitted to the Home Office by telegraph, and approval secured before the playing date is accepted or the print delivered to the exhibitor.

10. **CONTRACTS FOR CAPITOL COMEDIES** may include both first and second year series on one form, but they should be listed as separate items and not referred to as 52 Capitol Comedies.
11. The **MANXMAN CONTRACT** is to be made out in quadruplicate. All four copies should be sent to the Home Office for approval. As mentioned before they are to be written on a special form. "Manxman" contracts should never be included among any other business signed up for the same exhibitor.
12. **FORD CONTRACTS** are written in quadruplicate and subject to the Manager's approval only, consequently forward two copies ("Executive Office" and "Producer's Copy") to the Home Office.
13. The **GOLDWYN BRAY PICTOGRAPH CONTRACT** is made out in triplicate and is subject to the manager's approval, therefore, only the "Executive office" copy should be sent to the Home Office. Such contract to be accepted only if a two weeks' contract payment is made, the amount thereof being specified in the contract.

### **CANCELLATION RIDERS**

14. This is a special rider to be used when the contract is subject to cancellation. The number of pictures to be used before cancellation becomes effective, should be decided upon at the time the contract is taken. Contracts which do not contain this rider cannot be cancelled by either party.

### **CHANGE OF OWNERSHIP**

15. When a theatre using service is sold, it is necessary to either secure a new contract from the new owner and issue a cancellation for the previous contract or to secure an agreement of assignment of contract, which reads as follows:

"Agreement made this ..... day of ..... 192...  
between ..... of ..... hereinafter  
referred to as the 'Exhibitor' and ..... of .....  
hereinafter referred to as the 'Purchaser'.

Whereas the exhibitor has sold and transferred his  
theatre known as ..... at ..... to the  
purchaser .....

Now therefore in consideration of the sum of \$1 lawful money of the United States by each of the parties hereof to the other in hand paid it is agreed as follows:

Exhibitor sells, assigns, transfers and sets over unto the purchaser contract number ..... dated ..... with Goldwyn Distributing Corporation for the right to exhibit the certain motion picture prints therein provided for together with all his right, title and interest thereunder and in the sum of \$..... the payments in advance provided for in said contract. The purchaser hereby assumes the aforesaid contract and agrees to carry out each and every term and condition thereof on the part of the exhibitor to be performed and the exhibitor shall and hereby agrees to be bound on said contracts hereafter as surety.

In witness whereof the parties hereof have hereunto set their hands and seals the day and year first above written.

.....  
Exhibitor

.....  
Purchaser

Goldwyn Distributing Corporation consents to the assignment referred to above on the condition that such consent shall not be a waiver except in this particular instance of the prohibition contained in the aforesaid contract against the assignment thereof without the consent of said Goldwyn Distributing Corporation in writing first had and obtained.  
Date..... 19.....

Goldwyn Distributing Corporation.

By.....  
Branch Manager.

Approved at New York City.

Dated.....19....

Goldwyn Distributing Corporation.

By....."

### CHANGES IN CONTRACT

16. Changes in contracts referring to price, playing date, length of run, etc., must be reported to the Home Office and approval obtained. As no form is provided for such notification, the matter should be arranged by correspondence giving full particulars. In other words, the information at the Home Office must agree with the actual conditions concerning all details of each contract.

## CONTRACT MEMO

17. Use form No. 210 for Extras. Form No. 284 for first year Goldwyn, second year Star Series, Bennison and Capitol Comedies. Form No. 298 for third year subjects only. The information to be furnished on this form is self-explanatory. It is essential that the proper forms are used for the contracts as mentioned above.

## CONTRACT MAILING NOTICE

18. Form No. 296 is the memorandum which accompanies the contract when it is forwarded to the Home Office. Its use is fully explained on the form itself.

## CANCELLATION NOTICE

19. Use form No. 114 for first year Goldwyn, Capitol Comedies, Goldwyn Bray Pictographs and Extras. Use form No. 269 for second year Star Series, third year subjects and Bennisons. The latter form will be replaced by a new one (form No. 304) which will be sent to the branches when the supply of 269 is exhausted. All information asked for must be given in order to provide necessary data for Home Office records. This refers particularly to the number of pictures cancelled, the number of pictures used, the reason for cancellation, and the prospects of replacing the contract. Cancellation notice 269 has a column headed "Last production shown." This should be interpreted "How many pictures have been used," and information is to be furnished accordingly. When you report the number of pictures used it is not necessary to mention the production number, but fill in "one" "two" etc., meaning the number used in each series.
20. When a CONTRACT EXPIRES, the Home Office must be notified. The above mentioned cancellation notice form is to be used, but it should clearly state under "reason for cancellation"—"Contract expired."
21. All terms of a contract must be properly carried out. This refers especially to the collection of the CONTRACT PAYMENT, (the amount of which is stipulated in the contract.)
- After discussing contracts and assuming that the exhibitor has signed up with us, we shall explain the next steps.

## CONTRACT ANALYSIS AND CUT-OFF SHEET

22. As soon as a contract is returned approved by the Home Office, an analysis is made and entered on contract analysis



and cut-off sheets, (forms 153 and 154, which take the place of all other billing and cut-off sheets previously used.) One set is made out for each exhibitor using our service, and any information on account of contracts previously secured, must be transferred to the present form, so as to have one complete record containing all transactions with each exhibitor.

These cut-off sheets should also be used for recording service rendered to exhibitors who are not now on our active list, as such information may be of great value to your Sales Department for reference and follow-up.

23.

It is, of course, important that all details connected with these forms be adhered to. The best system will fail if routine pertaining thereto is not strictly followed. When the bookings are entered the SKIPPED RELEASES will stand out prominently and can readily be followed up by the booker as well as the manager. If a manager accepts the refusal of an exhibitor to play a certain production, an invoice should be prepared and offset by a credit memo stating the reason. As soon as bookings are entered on the BOOKING SHEETS, (the use of which will be explained later on), the dates should be entered by the booker on the cut-off sheet in the proper column. The BILLER also uses this record when making out bills, noting the date that the invoice has been rendered in the column designed for this purpose. To avoid having unwieldly records, these sheets should be kept according to "active" and "inactive" customers by taking the sheets of cancelled customers from your current file, thus saving the time of both the booker and biller. If it is not possible to keep "inactive" sheets at the back of the "active" binder, a *transfer binder* should be secured from the Home Office.

## PLAYING DATES

24.

The next step after the analysis of a contract has been made is the allotment of playing dates. For this purpose "NOTICE OF EXHIBITION DATES" form No. 247 or revised copy No. 149 (which is self-explanatory,) is sent out to the exhibitor advising him that a production has been set aside for his use on a specified date which he is to confirm. It is essential that an exhibitor should always be booked up several weeks in advance. The third (yellow) copy of this notice is sent to the Home Office so that press sheets and advertising matter can be supplied by the Service Department.

Let us assume that the exhibitor has sent in an acknowledgement of the exhibition date. On receipt thereof the booker enters this date on the booking sheets (form No. 214 and 215.)

## BOOKING SHEETS

25. The booking sheet is divided into columns headed by the name of the pictures, star, and release date. Likewise the number of each print received by the branch is given. One line is to be used for each print of each subject. Under the days of the week must be entered the particular day of the month. The entries on the same line with "title," "star," etc., apply to the first release listed. After this it is necessary to insert the dates pertaining to the next releases. All dates must be listed so that Sundays are entered in the first column. By drawing a red line over and under the dates inserted across the page it will be easy to distinguish between the various releases. As soon as the booking is made the **KEY NUMBER** of the Exhibitor must be placed after the feature in the column representing the date on which it is to be used. If it is necessary to ship a day in advance an "X" mark should be made in the space allotted to that day which indicates that the production cannot be used in any other theatre. The same applies, of course, for the time required in getting the film back from the exhibitor. A circuit should be designated by parenthesis ( ) and time required for transit of film by "X."

26. A blue check mark should be made when the booker enters the booking on **CONTRACT ANALYSIS SHEETS** above described. A red check mark should be made when the booker makes up his **DISTRIBUTION SHEET** to be explained later. All bookings must be checked in both colors. The booker is to be held responsible for this.

By the way, the writer has seen booking sheets with color schemes dazzling to the eye! The colored pencil marks were made right across the page and often obliterated the key numbers. To achieve the proper result namely, to indicate that a certain routine has been followed, it is merely necessary to make the check marks in the corners of the square where the key number is entered, (e.g. the blue mark in the right upper corner.) It is important that the booking sheets be kept clean and neat looking, and every booker should personally see to this.

Under no conditions are any booking sheets to be des-



troyed. Old sheets may be taken out of the current binder and placed in transfer binder and stored in a safe place.

When placing insert sheets in your *transfer binder* it will be necessary to mark the name of the productions on the proper lines so that same can be identified. Sheets must always be filed in the same order as they originally appeared in the current binder.

Also remember that the booking books should be put in a safe place at night, and should not be left in the booking room when not in use after hours.

## **DISTRIBUTION SHEETS**

The distribution sheet (form No. 267 or revised form No. 315) has been mentioned before in connection with the booking record. This form is prepared daily by the booker for shipments to be made on the following day. The number of the print to be shipped must be listed in the space on the top of the form and the production numbers down the sheet. The form should be ruled so as to contain as many releases as possible. Key numbers only are inserted by the booker indicating which print of a release is booked to the exhibitor. The shipper uses the distribution sheet in connection with the fourth (pink) copy of the FILM INVOICES, as will be explained later on.

## **INVOICES AND BILLING**

Bills for service are made out two or three weeks in advance. The work should be divided so that the biller is not required to devote a full day's time to the week's charges, but should be distributed over several days to make it possible to keep up with other current records.

Practically all information for branch and Home Office records is obtained from the carbon copies. Be sure that they are legible (including the last copy.) On the Egry machine a hard pencil (No. 3) should be used.

## **FILM INVOICES**

Film invoices are made up from the CONTRACT ANALYSIS SHEETS (form No. 153 and 154.)

Particular care must be taken to give the correct key number, for the reason that posting to the ledger and FORMS B and C are based thereon. It is likewise important to state the correct release number, in addition to the name of the subject. Before an invoice is sent to an exhibitor, price, extensions, etc., must be checked. It is well

known that an incorrect price means either a smaller payment than the one stipulated in the contract and a great deal of trouble in collecting the balance due, or heated correspondence from your customer when overcharging him.

Four copies of each invoice (Form No. 76) are prepared: The original (white) is sent to the exhibitor, the Home Office copy (yellow) together with the bookkeeping department's copy (blue) is filed in a Bushnell's 1 to 31 file under the day on which a subject is to be used. The fourth copy (pink) is to be given to the shipper who files it in a Bushnell's 1 to 31 file under the date that shipment is to be made. (In typewriting the bills the carbon should be cut so that the amount of the charge is not shown on the fourth or shipper's copy).

30. If the exhibitor, (due to circumstances beyond his control) **CHANGES THE PLAYING DATE** from the one originally agreed upon, and the branch manager consents, the Booking Department has to change the **BOOKING RECORD** and the **CUT-OFF SHEET** (form No. 153) and in the event that the exhibitor has been billed, notifies the Billing Department to change the date of the bill, in which instance the yellow and blue copies will have to be re-filed properly. At the same time care must be exercised to see that the shipper's (pink) copy is changed accordingly.
31. If this change of playing date occurs during the week the exhibitor was supposed to play, and the amount has been charged to the exhibitor's account, a transfer should be made on FORM "H" under the heading of **DEFERRED PLAYING DATE**, provided the manager agrees to the change and the exhibitor is to play the subject later on. If he is not to rebook the picture, the charge must be cancelled by a **CREDIT** memo and not by a transfer on "H." As it is assumed that the film charges for the current week either have been posted or are in process of being posted to the ledger, it is not considered desirable to disturb the routine of posting, consequently the entry on form "H" will serve as a credit against this particular charge.
32. If the branch manager is not willing to agree to this change, then the exhibitor should be billed in accordance with his first agreement irrespective of the fact whether he actually accepts service on that date or not, and the charge becomes an account receivable and should be collected by the branch the same as if the service had been rendered. It is optional with the branch manager to give this exhibitor a chance to play the picture at a later date without billing him

for the show. An instance of this kind should be properly marked in the ledger by a memorandum (D. P. D.—Deferred Playing Date) to enable you to reconcile shipping, billing, and In and Out records.

### REPEAT DATE ORDERS

3. When a theatre plays a production beyond the time stipulated in the contract, Repeat Date Order form No. 93 is prepared upon which the necessary information should be entered.

The customer will be billed on film invoice (form No. 76) and the charge reported upon form "B" in the usual manner.

The original or white copy of form No. 93 is to be mailed to the exhibitor if he wishes same, otherwise it is to be destroyed.

The duplicate or yellow copy of the form will be attached to the yellow copy of invoice form No. 76 which is forwarded to the Home Office.

The triplicate or blue copy is to be attached to the blue copy of form No. 76, which is filed by the branch.

If a shipping ticket is not necessary, the pink copy of form No. 76 should be destroyed.

### PERCENTAGE CONTRACTS

34. Percentage contracts are to be handled in the following manner:

1. The usual contract is to be made out giving full particulars as to the agreement.
2. ACCESSORIES furnished GRATIS or at reduced rates must be charged to the exhibitor's account at regular prices.
3. Any expense paid out of the working fund in connection with the EXPLOITATION of the picture must be reported on form "N" in the usual manner with a notation referring to the theatre and picture played. Such expenses are to be charged to the exhibitor's account by an entry on form "B" on the regular invoice, no copy being sent to the exhibitor.
4. The film rental charge to be put through on a regular invoice when settlement is made with the theatre is the net amount after deducting accessories and expense items, less 5% film rental tax. In order to arrive at the film rental charge which will aggregate the net amount above referred to when the tax is added, you multiply



the net figure by .95238. Assuming that our share of the receipts is \$1250, that the accessories given away amount to \$50, and the exploitation expense, \$200, this leaves a net figure of \$1,000 for film rental plus 5% tax. You then multiply \$1,000 by .95238 which gives \$952.38 as film rental and 5% thereof equals \$47.62, aggregating the \$1,000 above referred to.

5. The collection is analyzed on form "E" in accordance with the charges, entering expenses in the Miscellaneous column.

## FILM CREDITS

35. A credit memo (form No. 77 or a revised form No. 148) is only prepared if an allowance is made, *i. e.* a reduction in price (from the one called for in the contract)—such as may be caused by the late arrival of film. ALLOWANCES must be clearly distinguished from DEFERRED PLAYING DATES, the former representing a loss, whereas the latter defers the income from the originally scheduled date to a later one.

36. It may become necessary to prepare both a credit memo and a transfer on form "H." For example:

A shipment may not reach an exhibitor on time and he has a dark house. If the exhibitor is willing to use the subject later, the original charge must be transferred on form "H" under "Deferred Playing Dates." But if he will not re-book the subject the charge must be cancelled by a credit memo.

37. If the manager agrees that the exhibitor is entitled to be indemnified for his loss by giving him another picture gratis, a credit memo must be issued with full explanations crediting the production originally billed.

At the time this other picture is shipped and an invoice prepared (without forwarding the white copy to the exhibitor) an entry has to be made on form "H" transferring the credit originating from the "Deferred Playing Date" to the production now furnished.

38. Never use a credit memo for charging off a BAD DEBT. Such cases should be referred to the Home Office for further disposition. DUPLICATE CHARGES must be reversed by a transfer on "H" and not by a credit memo.

39. Allowances must be shown on the same form as the original charge. Therefore any credit offsetting a charge in connection with film service and which is billed on a film

invoice is to be credited on a film credit form. All postage and express credits must be listed on form "B."

40. To obtain the necessary information at the Home Office it is important to analyze a credit memo giving similar data as in the case of invoices. In addition thereto, you will have to explain the reason for issuing the credit. Each credit memo is to be approved by the branch manager. The white copy is sent to the exhibitor (if required, otherwise it is to be destroyed), the yellow copy is forwarded to the Home Office, and the pink copy is retained by the branch.

## ACCESSORY INVOICES

41. For the purpose of billing accessories an Egry register is used which should be placed in your Poster Department and operated by your poster clerk. Invoices must be made out for accessories *shipped*, not for accessories ordered. This is essential as many a dispute with exhibitors has arisen over accessories billed, but not shipped.

For accessory invoices, form No. 80, is used, on which only one subject can be listed, or revised form No. 286 on which six different subjects may be entered by production number unless you use two or three columns for each subject so as to have room to write the name of the release in full.

42. If accessories are shipped parcel post, or if any additional expense is incurred, such items may be added to the charge for accessories by properly identifying them in the item column.

43. As soon as the bill is made out, three copies are given to the Bookkeeping Department. After checking the prices and addition, the original (white) is sent to the customer, the Home Office copy (yellow) and the branch copy (pink) are filed together until Thursday when the posting of the ledger is done and FORM "C" made up. The handling of these invoices will be discussed later when form "C" is taken up in detail.

## POSTER CREDITS

44. The same remarks regarding film credits hold good for poster credits (Form No. 81 or revised form No. 150.) Give the same details as required on the poster invoices and state reason for making the allowance. The credit is to be approved by the branch manager.

## CHARGES FOR EXPRESS, POSTAGE AND MISCELLANEOUS

45. Charges that arise from the shipment of film or accessories, and any other miscellaneous charges, such as telephone used by an exhibitor, or in his interest, are to be added to Film or Accessory Invoices, thereby eliminating the necessity of making out a special invoice for miscellaneous charges. Charges for postage which were not billed on accessory invoices are to be taken from the SHIPPER'S POSTAGE BOOK while the express charges are kept in a RETURN EXPRESS BOOK and from there billed to the exhibitor. These records will be explained later.

A separate invoice (form 76) for miscellaneous items is to be prepared in the event that no film or accessory invoice is made out for an exhibitor. The fourth (pink) copy of such invoice is to be destroyed. The second and third copies are to be kept together for posting to the ledger and listing on FORM "B" which will be discussed later.

Charges for DAMAGED FILM, DELAYED SHIPMENTS, etc., are made up on invoice No. 76. In these cases the shipping department copy is destroyed.

## SHIPPING

46. After the biller has made out four copies of the film invoice (form No. 76) and the bookkeeper has checked it as to the correctness of key number, release number, amount, etc., the fourth copy is turned over to the shipper who files it in his Bushnell 1 to 31 file, according to the date when shipment is to be made.

From this file the shipper takes all invoices for the day and compares them with the DISTRIBUTION SHEET which he has received from the booker. It is the shipper's duty to see to it that no shipments are made that are listed on the distribution sheet for which he has not received the pink copy of an invoice, nor must there be any shipping ticket for an exhibitor without the corresponding entry on the distribution sheet.

47. The shipper must carefully observe the rule that no shipments are to be made from anything but the regular pink carbon copy of the film invoice. Any deviation from this rule might cause a loss of revenue on account of film shipped but not billed. Any differences must be taken up at once between shipper, booker and Bookkeeping Department, respectively.



After checking all shipping tickets (which means the fourth copy of the invoice) the shipper takes them to the cashier who approves them as to "open account" or "C.O.D." The matter of open shipment to an account is one which must be thoroughly understood between manager and cashier, as the manager is held accountable for any losses resulting from shipments made on credit.

48. The shipper is not authorized to make a shipment from the fourth film invoice unless same is properly approved by the manager or cashier.

49. After making a shipment, the shipper enters on the invoice (pink copy) the print number of the release shipped. If the show is delivered to a city customer the operator calling for it signs the pink copy. As shipments are made during the day the shipper enters them on the DISTRIBUTION SHEET by a check mark against the key number. At the end of the day the shipping tickets are handed over to the clerk handling the "In and Out Record."

### IN AND OUT RECORD

50. This form (No. 96) must be kept up to date at all times to be of any value. Therefore the entries from the shipping tickets must be made immediately after they are turned over to the "In and Out" clerk. The "Due Back" dates are obtained by him from the booker who is familiar with the time necessary for transit of film from the exchange to the exhibitor. A notation should be made at the top of this form showing the number of days required in transit in addition to the number of days that the productions are to be played. With this information available the clerk will be able to determine whether the exhibitor has held out film in excess of the time he agreed to play.

51. DELAYED FILM is reported on form No. 281. It is to be submitted to the manager who decides whether the exhibitor should be charged for the additional time.

52. The return shipments are entered in the "In and Out Record" from the FILM RETURN SLIP (form No. 75.)

### RETURNED SHIPMENTS

53. The shipper keeps the DISTRIBUTION SHEET after making shipments in order to check the subjects as they are returned. This is done by drawing a circle around the key numbers at the time the films are received. When all

key numbers are circled, the sheets are to be given to the booker for filing.

54. When film is returned, the shipper makes out a form called FILM RETURN SLIP (form No. 75) on which he shows theatre name, the print number as well as the subject returned. This form goes to the IN AND OUT clerk who makes the proper entries therefrom. Then the film is turned over to a film inspector who makes out a FILM INSPECTION SLIP (form No. 79) noting the condition of each reel and signing her name to it. After repairing any breaks, etc., the film is put in the vault ready for the next shipment. The inspection slips are given to the manager, who should go over them daily, to note any abuse or destruction of film by an exhibitor.

### FORD CONTRACTS

55. As no prints are given out unless the exhibitor has contracted for them and no contract is accepted unless the exhibitor has paid the amount stipulated, it follows that there will be no accounts receivable on Ford releases. As in accordance with the agreement no part of the subscription is to be refunded to an exhibitor irrespective of whether he uses service or not, it follows that payments made by him in advance of service do not constitute a liability, and are not to be considered as a credit balance. Consequently it is not necessary to open a ledger account for Ford service in order to show debits or credits as no charges are to be made on account thereof. Instead of ledger sheets, use form No. 154—CONTRACT ANALYSIS SHEET.

The release numbers for Second Year Fords should be filled in beginning with No. 183. The fifty-two releases should then be separated into five sub-divisions (the first four of 10 pictures each and the last of 12 pictures) by drawing a line under release numbers 192, 202, 212 and 222. This will indicate the method of instalment payments to be followed by the exhibitor.

56. In accordance with the contract the exhibitor is to pay for the first ten and last twelve releases when contract is signed. Consequently you enter in the "Remarks" column the date and amount received namely: \$10. on the same line as release No. 183 which covers releases No. 183 to 192 inclusive, and \$12. on the same line as release No. 223 which covers releases No. 223 to 234 inclusive. The date mentioned



must agree with the date of the form "E" on which the collection is reported.

57. As the instructions are that no release will be shipped unless payment is received therefor, it is the duty of the booker to see to it that the exhibitor be notified in advance by a special invoice (FORD INVOICE, form No. 324.)
58. When check covering the second ten pictures is received and deposited, entries are to be made (like those mentioned above), reporting the amount of \$10. against release No. 193, and the date of deposit. The same procedure is to be followed on the next two instalments.
59. The above instructions likewise refer to first year Ford business secured after January 5th, 1920. In this instance you should rule off the first column of the contract analysis sheet in a similar manner as explained for second year Ford releases.
60. As the booker is charged with the duty of following up the bookings of the releases, it is clearly up to him to see that the exhibitor be given advance notice of the next instalment falling due. He must therefore forward FORD INVOICE form 324 in ample time to enable the exhibitor to send in his check before the first picture of the next instalment is shipped. This invoice is made out in triplicate, the original forwarded to the exhibitor, the duplicate turned over to the bookkeeper and the third copy kept by the booker as a follow-up.
61. When the money is received, the bookkeeper initials his copy, and hands it to the booker who then makes the proper entry on form No. 154. Thereafter he files it away together with his copy, thus having on hand in his active file only the invoices of the exhibitors who have not yet remitted and to whom notices have been sent.
- As a memo to the booker, it is advisable to note in the "Remark" column the date that the Ford invoice is sent out to the exhibitor covering the next instalment due.
62. When an exhibitor makes payment in full for the year's releases (in order to get the benefit of the discount) a memo to this effect should be entered in the "Remark" column, giving the date and the amount paid. It is unnecessary in this instance to rule off the year's releases in five sections (as was explained above) as no further instalment is due.

63. The bookkeeper should handle the collections in the following way:

As no ledger account is opened for this service, the amounts collected are transferred to the Home Office. (See Section 116.)

Concerning discount taken by exhibitors, it will only be necessary to report the net amounts received, namely: \$46.80 on account of subscription and \$2.34 account of tax, a total of \$49.14.

64. **THE FORD SHIPPING TICKET** (form No. 279) is to be used in the same way as it is employed on account of the first year's shipments. No **DISTRIBUTION SHEETS** need be used, or **IN AND OUT RECORD** kept.

65. It will be necessary to continue sending form "D" covering all shipments of **FORD RELEASES**. You must, however, distinguish between shipments made on \$12. subscription contracts and the new \$52. contracts. Separate pages must be used for each.

These forms, as in the past, should be sent to the Home Office in triplicate and must show the key number, name of theatre, number of Ford release and the number of days played by the theatre.

### **LEDGER**

66. The bookkeeper, through invoices, etc., has been informed of the transactions concerning film, accessories, etc. The next step will be to make the proper entries in the ledger in order to obtain a permanent record.

Charges and credits for the current week should be posted by Wednesday or Thursday of the same week.

67. A ledger sheet (form No. 69) is opened for each exhibitor, (even though there may be only one transaction) giving complete information, as indicated on the top of the sheet, *i.e.*, the name of the theatre, address, key number and owner, adding any other details that may be of interest, such as his credit standing (whether open account, C. O. D., etc.)

Do not forget to insert the year on each page, also the pages of each account.

68. Sufficient details must be furnished concerning each entry so as to make it self-explanatory. However, in order to avoid unnecessary work, you may use abbreviations in the "Item" column, *e.g.*, W.T. for War Tax, A. for Accessories, Pos. for Postage, P.P. for Parcel Post, E. for Express, Sub. for Subrenting, Del. for Delayed Film, D. F. for

Damaged Film, release numbers instead of the names of the releases. On the credit side of the ledger, C. would stand for Cash, Ck. for Check, G. for form "G," A. Cr. for Accessory Credit, F. Cr. for Film Credit. Entries originating on form "H" should be briefly explained (as merely "H" would not convey any information). Show the number of the production paid for.

69. If a payment covers several charges it is unnecessary to analyze it provided it exactly offsets them. If however, the exhibitor sends a check on account of some charges, you will have to segregate the amount so as to apply it against the items liquidated, leaving the balance to apply against any open debit.

In order to know what is unpaid and to facilitate making out statements of the open items, it is important that the credits are checked against the corresponding debits. This does not mean to simply apply credits against debits of like amounts, but to offset the credits against the charges that are intended to be liquidated. The best system is to use the letters of the alphabet marking the charges with the same letter as the credit entered therefor.

To facilitate checking and to be sure that those charges are credited which were intended to be paid by the exhibitor it is advisable to have the exhibitor return the invoice together with his check. To accomplish this it may be well to have a rubber stamp made worded as follows: "To properly credit your account, return invoice with check." Any remittance made "on account" means a careful analysis and follow-up before the details of the transaction are forgotten.

70. If an exhibitor requests a receipted bill place it in an alphabetical file and send it to him with other invoices or correspondence instead of mailing separately. It is understood of course that you should not keep a receipt indefinitely in your files awaiting additional correspondence to be sent out.

71. All items appearing on forms "B" and "C" are posted from the invoices, (not from the forms.) It is unnecessary to post the invoice or credit number to the ledger. By filing the invoices in the same order as listed on forms "B" and "C," a charge may be easily located.

72. C. O. D. shipments are to be so marked in the ledger. Thereby you will not dun an exhibitor for a balance if it is really due from the Express Company. Furthermore when payment is received it will be easy to check off the proper debits.



73. Collections are to be posted from the Cash Book daily. Protested checks are charged back from form F, at the end of each week.
74. The items appearing on forms "G," "H" and "I" are posted directly from the forms.  
The preparation of the forms mentioned above will be explained hereafter.

## PREPARATION OF FORMS

75. A good deal of trouble has been caused by not arranging the bookkeeper's work in an efficient manner, and by allowing him to do his work just as opportunity offers. It must be understood that ledger posting is part of the routine of a branch, and must be handled accordingly, which means that on certain days certain forms must be made up and posted, thereby distributing the work over the entire week, instead of overburdening the clerical force on any one day.
- The principal idea is to have the work so arranged that your forms will be ready for mailing on Saturday of the current week, (with the possible exception of form "J") and that your ledger will be in a condition to make it possible for your bookkeeper to obtain the balances on Saturday.
76. We have found that the following schedule has shown good results in distributing the work over the week:
- |  |   |   |   |
|--|---|---|---|
| Form A—Saturday.                                     |   |   |   |
| Form B—Wed. or Thurs. (including posting to ledger.) |   |   |   |
| Form C—Thursday                                      | " | " | " |
| Form E—Daily   | " | " | " |
| Form F—Saturday                                      | " | " | " |
| Form G—Friday  | " | " | " |
| Form H—Friday  | " | " | " |
| Form I—Friday  | " | " | " |
| Form J—Saturday or Monday                            |   |   |   |
| Form L—Saturday                                      |   |   |   |
| Form N—Saturday                                      |   |   |   |

This means that by Friday night all postings should be made in the ledger with the exception of Saturday's cash and any protested checks listed on Form "F."

If the bookkeeper has time on Friday, he should start to add up the ledger in preparation of extending the balances.

Generally, Saturday collections do not affect very many accounts, and can be entered quickly. After this the bookkeeper is ready to take off the balance, and if he has been careful in his postings during the week, he should balance practically at once with the controlling figure on Form "A."

7. If, however, the bookkeeper finds that there exists any discrepancy between the control account on Form "A" and the balances taken off by him on form "J," he should not hold up the mailing of all the forms, but merely keep out form "J," forwarding the rest to the Home Office on Saturday. As he retains copies of all forms, this will not in any way inconvenience him. If he afterwards discovers that the error was due to a mistake on any of the forms, he should have a corrected form prepared for the Home Office to replace the one mailed.

### FORM "B"

78. This form is a recapitulation of all charges made on account of Film Rental, War Tax, Postage, Express, Damaged Film, Destroyed Film, Sub-renting, etc., etc. As a matter of fact, all charges except for accessories must appear on this form.

It is important to note that whereas the invoices are prepared weeks in advance, and are mailed to the exhibitors before shipment is made, no charge must be entered on form "B" until during the week that service is actually rendered or contracted for. (See the article concerning "Deferred Playing Dates.")

Of course, bills rendered on account of postage, express, etc., are regarded as accounts receivable and due at once, and must be entered during the week the bill is made out.

As an analysis of all the invoices is made by the Home Office, it is not necessary to list any details of the charges on form "B," but give the key number and the total of the invoice only.

79. In order to further decrease the work at the branch we have eliminated the names and locations of the theatres on form "B." To assist us in checking write the key number close to the "Amount" column. It is understood, of course, that the key numbers must be carefully checked before the report is mailed to the Home Office. It is unnecessary to show production or invoice numbers on form "B."

30. On or before Wednesday, the yellow and blue copies of the film invoices for the current week should be taken from your Bushnell's file. Invoices rendered for Postage, Express, Damaged Film, etc., which were made up separately during the week are to be added. Then arrange the bills in alphabetical order according to key numbers, separating them into two groups: the yellow copies to be forwarded to the Home

Office, and the blue to be retained for the branch files. While the bookkeeper is posting from the blue copies to the ledger, a typist can make up form "B" from the yellow copies.

To assure accuracy: obtain the aggregate of your invoices posted to your ledger from the blue copies, and compare this total with the one shown on form "B" which was prepared from the yellow copies. The two figures should agree, which will prove that all charges posted to the ledger are also in the group to be forwarded to the Home Office at the end of the week. Occasionally it has been necessary for the Home Office to inquire about missing bills, which would have been discovered if the above procedure had been followed.

If you have to check the postings of your ledger, you should do so against your copy of form "B."

81. The invoices which accompany form "B" must be arranged in the same order as they are listed on the form and fastened together with a staple.
82. Form "B" being a form for all charges, except accessories, it is obvious that only those CREDITS may be listed thereon that pertain to the same class of charges.  
All Credits are to be grouped on form "B" after the charges have been listed, showing the number of the credit memo, the key number of the account, and the number of the production credited whenever the credit applies to film rentals. It is unnecessary to show the name and location of the theatres.
83. After listing the charges and credits, prepare a summary at the bottom of form "B" showing the total of the charges, less the total credits, which net figure will be entered on form "A."

### FORM "C"

84. All accessory invoices are sorted alphabetically according to key numbers on Thursday of each week by the bookkeeper. He then separates the yellow and pink copies, for Home Office and branch use respectively, posting to the ledger direct from the pink copies, while form "C" is made up at the same time from the yellow copies by a typist.
85. The total of the charges appearing on form "C" will be checked by the bookkeeper against the aggregate of the pink invoices in the same manner as described for film posting.



The accessory invoices should be mailed to the Home Office in the same order as they are listed on form "C," and fastened with a staple.

36. It is not necessary to show the names or locations of the theatres because the key numbers will be used by the Home Office as the only reference to the account.

37. It is likewise unnecessary to show release or invoice numbers on form "C." However, it is the duty of the bookkeeper to ascertain that all invoice numbers are accounted for. Copies of cancelled invoices are to be forwarded to the Home Office in the regular way. In order to check up the numbers it is necessary for the bookkeeper to prepare a memo at the bottom of form "C," stating that "Poster Invoices, from No..... to No..... inclusive, were used during week ending ....."

38. Accessories which are sold for cash, may be charged to a CASH SALE ACCOUNT instead of posting them to the individual exhibitor's account. Such items should be listed separately on form "C," apart from the ordinary charges, making a sub-total which must agree with the cash reported as collected during the week on account of accessory cash sales. Totals only should be entered in the ledger.

It is understood that C. O. D.'s cannot be considered as cash sales as no balance can be shown on form "J" under Cash Sales heading.

39. Only ACCESSORY CREDITS should be listed on form "C," showing the number of the credit memo, in addition to the key number of the account. Release numbers need not be mentioned. No express or postage credits are to be listed on form "C."

90. At the bottom of form "C," a summary is prepared showing the aggregate charges, less the aggregate credits, which net figure is to be used on form "A."

### FORM "E"

91. Form "E" is a record of the daily collections made and deposited with the bank. It is used at the same time as a deposit slip, and an analysis of the amount received. As a good many records in the Home Office depend upon the accuracy of this form, it is most important that all entries are carefully checked as to Key and Release Numbers, and that the proper analysis is made as to Film Collections, Accessories, etc., also that all additions are correct. It

is not necessary to give the names and locations of the theatres. Incorrect or insufficient information on this form will cause unnecessary correspondence.

92. Form "E" is made up daily from your Cash Book. It is to be signed by the receiving teller of the Bank at the time the deposit is made. If this is impossible, obtain a duplicate deposit slip, properly signed by the receiving teller, and attach it to the copy of form "E" which you forward to the Home Office.
93. Collections are a very important source of information, and in order to preserve a permanent record thereof, a bound CASH BOOK must be kept by each branch.  
The columns in the Cash Book should be headed similar to form "E," so that the work of transcribing from the Cash Book to form "E" can be done without difficulty.  
When a check is received, the cashier enters it in the Cash Book, giving all necessary information. Form "E" will be written up from the Cash Book as soon as all entries are made for the day, that is in time to have the deposit made at the bank. The postings to the ledger are made from the Cash Book. If the postings have to be checked, this should be done from form "E."
94. It is not necessary to have form "E" written up in alphabetical order. The Key Number should be written near the "Production No." column.
95. If an exhibitor sends in a check paying for service on more than one production, the total of such check must be segregated in the "Film Collection" column, giving the amount collected on each production.
96. Collections on account of CASH ACCESSORIES SALES are to be entered in one total on form "E." The amount is to be credited to Cash Sale account in the ledger, and to be offset by a charge coming through form "C."
97. In the "Miscellaneous" column are to be shown collections on account of postage, express, damaged film, the previous 15 cent War Tax, etc. All these items, except postage and express must be designated in such a way as to enable us to analyze them easily. The following code should be used:  
O.T.—Old Tax (15¢ Reel Tax.)  
Sub.—Sub-renting.  
Del.—Delayed shipments.  
D. F.—Damaged or destroyed film.  
S.—Suspense.



A "Suspense" entry should be made in the event that an exhibitor remits "on account" and it is impossible to show (at the time the money is collected) the production number and other information required. It is essential that a release number is shown against each item entered in the "Film Collection" column. Later when the details are received, a transfer must be made on form "H," from "Suspense" to the proper production or group.

8. The Tax received on account of FORD Subscriptions, is not to be entered in the 5% tax column, but placed in the "Ford and Coupon Book" column together with the amount of the subscription.

### FORM "F"

9. This form represents a summary of all deposits made during the week and is to be prepared on Saturday after the deposit of the day is made. The figures are obtained from the totals of your daily deposits shown on form "E." The figure in the total column must agree with the aggregate of the distribution made.

10. **PROTESTED CHECKS** are charged by the bank to the depository account. This cancels the deposit previously made and the amount should be deducted from the total of the deposits made during the week, distributing it in the same way as the deposit was originally entered. Such deduction from your deposit serves as a charge to your customer's account. Naturally any protest fee should be added to such charge, the amount of which is to be entered in the miscellaneous column. Please be sure that the same production number is shown when charging the check back, as was originally reported.

As soon as notice is received from the bank advising you of a protested check it is imperative that steps be taken immediately to properly protect ourselves.

On form "F," list all protested checks that have been returned during the week and do not hold any over until the succeeding week, while attempting to settle the matter.

- 101 **BANK STATEMENTS** and cancelled checks are forwarded by the bank to the Home Office where a reconciliation of the account is made. You will be notified by the Home Office of any discrepancies.

The net weekly deposits are to be entered on form "A."

## FORM "G"

102 This is a record showing the amount of CONTRACT PAYMENTS applied. Entries are obtained from correspondence and other sources such as the cut-off sheet, (form No. 153) which shows the date when a contract expires, etc.

As soon as such information is received, the bookkeeper makes a notation on a working sheet of form "G." The form itself is finally made up on Friday, giving all contract payments applied during the current week.

103. Contract payments are to be applied as the contract expires in accordance with its terms. A contract payment may also be applied in satisfaction of any claim we may have against the customer's account. It must be remembered, however, that to apply a contract payment on an account which is still active with us does not necessarily mean a satisfactory solution of the difficulty, since we require that a contract payment be maintained by every active account until the contract has expired. Consequently while a debt may appear liquidated by applying a customer's deposit you defeat the very purpose of the rule (to obtain a contract payment for every account) if the bookkeeper is allowed to apply it in order to avoid the necessity of following up an outstanding bill.

104. When a contract expires, the contract payment is applied as a credit against the charge resulting from the last service rendered under the contract.

For purposes of analysis, care must be taken to show on form "G" clearly the amounts to be applied to releases (giving their numbers), war tax, accessories, express charges, etc.

The credit entered on the account of an exhibitor from form "G" is the same as a cash item and should be analyzed accordingly.

105. As a contract payment is given on account of a particular contract or series, it is preferable to liquidate charges arising from the same contract when applying it.

However, a contract payment may be transferred to any other series as the occasion demands. Such transfers are made on form "H" and will be discussed later.

106. The contract payment is posted in the ledger (in black ink) from the cash book crediting the account in the special column set aside for this purpose.

Before you apply a contract payment (in red ink in the special column of the ledger) it will be necessary to

verify the net amount standing to the credit of the exhibitor.

07. The net figure on form "G" is transferred to form "A" as a credit.

### FORM "I"

08. This form deals with the record of COUPONS redeemed. The coupons turned in by the exhibitor on account of sale of accessories are to be accounted for by giving the key number of the account, the number of the coupon book, and the amount. As coupons have the same value as cash, they must be treated accordingly.

### FORM "J"

09. Form "J" is a record of the CUSTOMER'S BALANCES and CONTRACT PAYMENTS.

In order to give a clear analysis of the customer's account on form "J" it is necessary to check out debits against credits as explained above. (Section 69).

10. An erroneous impression may be created in stating a net balance of an exhibitor's account, for the reason that he may owe for certain bills and he may have made a payment on account of service, which is to be rendered later, but for which no charge has yet gone through. In reality an analysis of his account would show a debit balance on account of some unliquidated charges due us and certain service due him on account of payments made in advance. We want this condition to be reflected in the analysis of form "J."

To cite a concrete example of a customer's account which may read as follows:

<i>Debits</i>		<i>Credits</i>	
61 .....	\$50.00	On a/c 61 .....	\$25.00
W. T. ....	2.50	A. .... a	7.88
A. .... a	7.88	W. T. ....	1.50
62 .....	75.00	63 .....	100.00
W. T. ....	3.75		
A. ....	1.20		<hr/>
			134.38
	<hr/>		
	140.33		

The account will show a net debit balance of \$5.95, but its analysis will indicate that this exhibitor owes \$105.95, and that we owe him for service on account of payment made in advance \$100. It must be so reported on form "J": \$105.95 in the debit column, and \$100 in the credit column against this same account.



The debit figure is obtained by adding up the open charges less any payments made on account of same. The credit figure is prepared from such credits as do not apply against debits entered in the account.

111. The NET balance of form "J," which means the total debits less credits, must agree with the controlling figure shown on form "A."

112. If shipments are made C. O. D. any outstanding balances on account thereof are to be marked accordingly on form "J."

113. Contract Payment Balances of each account are listed in the right hand column on this same form, representing an exact copy of the figures shown in your ledger, the total of which must agree with the controlling account on form "A."

### FORM "A"

114. These instructions cover the revised form "A" (forms No. 132 and 144) which is the summary of forms "B," "C," "F," "G," "H" and "I" giving the controlling balance which must agree with the aggregate of all customer's balances as shown on form "J." Only net figures are to be used on this form.

115. The revised form No. 144 has a column added to segregate contract payment entries from those referring to the current ledger accounts.

The CONTRACT PAYMENT BALANCE is obtained in the following manner: "Customers contract payment balance forwarded" is the figure representing the total contract payments at the end of the previous week. It is a credit balance indicating that payments made by exhibitors have not as yet been liquidated by charges made on account of service rendered. This figure is extended in the memorandum column. Among your total receipts entered on form "F" additional contract payments may have been collected which should be added to the contract payments on hand. Contract payments applied are a deduction. They affect both your current accounts and the customer's contract payment balance, therefore, they must be posted as a credit to the former and a debit to (subtracted from) the latter, consequently this figure is to be entered twice on form "A."

When a contract payment is refunded, no entry is made in your current account as it does not affect your customer's balance. However, it reduces the contract payment liability and should, therefore, be deducted from the contract payment balance, resulting in a net balance on hand at the end of the week.

116. Collections on account of COUPON BOOKS or FORD subscriptions, (the latter including 5% tax) are to be transferred to the Home Office by entries in the debit column on form "A."

### FORM "H"

117. This form covers journal entries made by the branch as well as transfers to or from the Home Office. It deals with deferred playing dates, transfer of bad debts, refunds made by the Home Office on account of contract payments, etc.

A working copy of this form should be prepared during the week whenever such information is received. On Friday of each week this form is closed and turned over to the typist for final preparation.

On form "A" the totals are entered, both debits and credits.

118. There are four groups of entries made on form "H":  
1. One that affects your current account:  
(a). In the case of OVERPAYMENT on one picture credited later to another production.  
(b). In case of SUBSTITUTION, *e. g.*, when one production is charged but a different one is actually furnished.  
(c). When a RELEASE IS CREDITED IN ERROR (on account of payment received).  
(d). When a customer's ACCOUNT is CHARGED or credited IN ERROR.  
All of these are double entries for your ledger account.
119. 2. One that affects the contract payment accounts only as *e. g.*, where the contract payment has expired but the exhibitor has paid for all pictures and the CONTRACT PAYMENT is TRANSFERRED to another group; (these are double entries.)
120. 3. One that affects the current account as well as the contract payment account: *e. g.*, a CREDIT BALANCE TRANSFERRED (which is the reverse from applying a contract payment) TO CONTRACT PAYMENT ACCOUNT. (These are double entries.)
121. 4. One that affects the Home Office and consequently a *single* entry only is made:  
(A) In regard to the current account:  
(a). In case a PLAY DATE is DEFERRED until a later date.

- (b). When CHARGING OFF a credit BALANCE of an inactive account.
  - (c). When an account is considered uncollectable (BAD DEBT.)
  - (d). When an item is CHARGED TWICE.
  - (e). When a REFUND is made by the Home Office on account of overpayment.
- (B). In regard to the CONTRACT PAYMENTS: when it is FORFEITED, or when it is REFUNDED by the Home Office.

## **TRANSFERS OF CREDIT BALANCES ON INACTIVE ACCOUNTS**

122. Credit balances on inactive accounts may be transferred to the Home Office without requesting authority. Give all data concerning this transfer such as the amount of film rental, tax, production number, accessories, etc. Such a transfer is debited to the account from form "H," and consequently appears as a debit on form "A."

### **TRANSFER OF UNCOLLECTABLE ITEMS**

123. Before an uncollectable balance can be transferred to the Home Office the case should be submitted, giving complete data and the reason why the amount cannot be collected.

When authority is given to transfer such an item to the Home Office on form "H" state full details so as to enable the Home Office to make an intelligent analysis of the transaction. Also give the date of the letter from the Home Office authorizing you to charge off the account in question.

Before requesting permission to charge off uncollectable amounts be sure that all contract payments have been applied against this account.

As these items are credited to your current account, they appear likewise as credits on form "A."

## **REFUND OF CREDIT BALANCES**

124. A refund is made upon requisition by the branch manager on the prescribed form No. 139. The branch has no authority to make a refund out of its working fund.

When the refund check is received from the Home Office, an entry is made on form "H" debiting the current account and entering the total of such refunds in the debit column of form "A." Give full analysis of the amounts so



refunded on form "H" as to film rental, production number, tax, etc.

## **REFUNDS OF CONTRACT PAYMENTS**

125. On receipt of refund check from the Home Office, make the necessary entries on form "H" (giving detailed information) charging the contract payment account of the exhibitor by deducting amounts so refunded from the contract payment balance (also on form "A"). State the series to which the contract payment refund refers, as for instance, Kennedy, Beach, Farrar, etc.

## **JOURNAL ENTRIES**

126. If a transfer is made from one theatre to another, state full details on form "H." When transferring from one production to another you will have to give information showing whether the item so transferred is a charge which appeared on form "B" or "C" or a credit which appeared on forms "E" or "G" stating production number as well as key number. It is not necessary to transfer any charges or credits for tax or accessories from one production to another.
127. It may be found necessary occasionally to SUBSTITUTE a different release in place of the one originally scheduled and billed. As substitutions usually take place just before the shipment, and as the invoices have been prepared and sent, it is necessary for the shipper to arrange with the booker who in turn changes his booking sheets accordingly. The shipper then communicates this fact to the bookkeeper who changes his records by making a notation thereof on the working sheet of form "H." (See also explanation concerning "Deferred Playing Dates").

## **TRANSFERS TO ANOTHER BRANCH**

128. Special instructions are issued from the Home Office in instances where a balance is to be transferred from one branch to another.

## **FORM "N"**

129. This form deals with the list of weekly disbursements. It has no connection with form "A" or any other forms forwarded to the Home Office.

At the top of this form certain information is to be entered which is a control on the balance of your working fund as well as the petty cash on hand.

130. Before any special work is undertaken by a branch necessitating an extraordinary outlay, authority should be obtained from the Home Office. At the time payment is reported on form "N" you should mention the date of the letter in which authority was given. This refers to the purchase of furniture, equipment, etc.

131. As the Manager is held responsible for the working fund of the branch, it is his duty to personally approve all payments made. A rubber stamp signature on the vouchers will not be accepted.

132. The checks are to be entered in numerical order, each number to be accounted for. Give description of each item paid, for instance:

Office supplies, telephone, salaries for week ending, etc.

133. A receipt which is to accompany the form should be obtained for every payment. In cases where it is impossible to forward an original voucher with the form, a dummy voucher may be prepared and approved by the Manager, describing the payment, and giving all possible information stating thereon that the original will be forwarded later when properly receipted.

In order to have receipted vouchers accompanying the report it is advisable to pay as many bills as possible at the beginning of the week, thereby making it possible for you to enclose receipted bills with your current report to the Home Office. Always try to obtain original receipts covering all payments.

It is the cashier's duty to see that all vouchers are signed by the party receiving the money, and approved by the Manager, and that they agree with the entries made on form "N." One check is drawn for the weekly payroll, paid out in cash, and the total only is entered on form "N" against the number of this check.

To make sure that all vouchers are forwarded which are entered on form "N" it is a good plan to add up these vouchers and see that the aggregate agrees with the total shown on form "N."

To facilitate checking, the vouchers should be arranged in the same order as the checks listed on form "N." Clipping them together will hold them in place during transit.



134. No PROTESTED CHECKS are to be taken up through the working fund as they are charged to the same account where they were originally deposited.

135. A shipment returned C. O. D. by an exhibitor may be released without paying for it, provided you render the proper form of affidavit.

The case of dealing with an exhibitor who returns a shipment with C. O. D. charges, has been covered by the rules of Interstate Commerce Commission concerning express shipments, and a letter has been received by the National Association of the Motion Picture Industry, from the Third Assistant Postmaster General under date of October, 13, 1919 concerning parcel post shipments which reads as follows:

"In reply to your communication of October 2, 1919, you are informed that instructions have this date been sent to the Postmaster of the cities where are located the principal motion picture exchanges authorizing the delivery without collection of parcels containing motion picture films sent C. O. D. mail by exhibitors to motion picture managers, distributors, or exchanges, upon submission to them of affidavits that the films are their sole property and that the senders have no equity therein."

Any C. O. D. which has, nevertheless, been taken up must be charged back to the exhibitor on form "B" through a film invoice.

### PETTY CASH

136. In order to have the petty cash system of your branch on a sound basis it is necessary to follow the rules of the so-called Imprest system. This means that a fixed amount is kept in your petty cash, (for instance, \$50) which must always be on hand either in cash or in vouchers representing disbursements made. When the cash runs low the vouchers are taken up and a check is made out to the order of cash for the identical amount of cash represented by such vouchers, and the amount of this check is entered in the "Item" column. At the end of the week the total of the petty cash vouchers equals the amount of the checks drawn therefor. The vouchers are entered under headings as follows: postage, stationery, express and miscellaneous. It is not necessary to list on form "N" the names of the parties receiving the money. The total of the petty cash expenses is to be extended to the "Amount" column and included in the weekly expense. You may draw as many petty cash reimbursement checks during the week as necessary, thus avoiding the danger of keeping too large an amount of cash in your desk.

*Memo.* If you wish to reduce the amount of your petty cash fund make a deposit of the excess amount in the bank to the credit of the working fund. This will increase your check book balance and decrease the amount of your petty cash shown in the recapitulation figures at the right upper side of form "N."

## ADVANCES

137. When making an advance show the check number, date and name of the party, but do not extend payment in the "Amount" column.

The traveller's advances should appear in the space provided at the upper right hand side of the form. As long as the advance to an individual is not to be changed, any expenses incurred by him will be paid in the usual manner. When, however, the advance is to be applied on account of expenses they must be listed in the usual manner and a check drawn for the amount due him after he has returned his advance or simply paying him the difference between the advance and the total expense incurred.

If the full amount of the advance or a part of it is used as a reimbursement of the traveller's expenses it is necessary to list the sum in the "Amount" column for the reason that the money has been actually spent and you are entitled to reimbursement from the Home Office. In such cases no check number is to be listed, but a memorandum should be made stating that the amount was paid by an advance. If the advance is turned in, and there are no expenses to offset it, or the expenses are less than the advance, the money should be deposited in the bank to the credit of your working fund increasing your check book balance and wiping out the advance stated previously at the upper right hand side of the report. Be sure to enter such deposit properly on the stub of your check book.

Please remember that an advance is not an expense and consequently should not be listed in the "Amount" column for reimbursement from the Home Office. Advances are merely transfers of part of your working fund from your bank balance to another account. They are covered by I. O. U.'s held in the Petty Cash drawer.

## RECONCILIATION OF WORKING FUND

138. In order to reconcile the figures of the working fund shown on the upper left hand side of form "N" with the total working fund you should add to the balance

shown the amount of checks in transit from the Home Office. Please see to it that your working fund is always in agreement with the total amount charged to your branch.

The figure in the right hand corner of form "N" shows an analysis of your balance on hand at the end of the week, aggregating the same figure as shown on the left. The check book balance and cash in drawer figures must be taken from the stub of your check book and an actual count of your petty cash on hand respectively.

ADVANCES should be made for business purposes only. No personal advances are to be permitted.

Reconciliation of the working fund with the bank is made by the Home Office. Any differences will be reported to the branch.

139. When expenses incurred by a DIVISION MANAGER are paid, a proper notation must be made after the item.

If any portion of the expense is chargeable to other branch offices a notation must be made at the bottom of your form, showing the amount applying to each branch.

140. The expense of CLEANING FILMS as arranged by our film department is to be paid by the branch. As soon as the bills are checked and found correct, payment is to be made from your working fund and the expenditure listed upon form "N" in the usual manner. At the bottom of form "N" a notation must be made dividing the releases into the following groups:

Goldwyn

Beach

Farrar

Capitol Comedies, etc.

Show the number of reels cleaned for each group.

141. For Home Office purposes it is necessary that the word "PUBLICITY" be written in the "Item" column for all expenses incurred by the exploitation department of the branch office. In the event that a separate check is not drawn for expenses incurred by this department, a recapitulation should be made listing all items pertaining to publicity work. Also show at the bottom of form "N" the amount of expressage paid for CAPITOL COMEDIES and BRAY PICTOGRAPHS. In the event that nothing is paid on account thereof during the current week make a notation to that effect.

### **VOUCHERS AND RECEIPTS**

142. A form (No. 64) has been designed to take care of such expenses as carfare, postage and items where it is impossible



to get a commercial receipt from the party to whom payment is made. This voucher must not be used in local purchases of merchandise as it is preferable to obtain a receipt on the regular bill head of the seller. All these vouchers are to be signed by the party receiving the money and approved by the manager.

### TRAVELING EXPENSE

143. Salesmen and others who travel should report expenses incurred by them on form No. 65. On the reverse side of the form a cash report is to be filled in by those who have received an advance. It is the duty of the branch cashier to go over these figures. Naturally extensions and additions of such vouchers are verified *before* payment is made. They are to be approved by the Manager.

### SALARY RECEIPTS

144. A salary receipt (form No. 66) is made out for each employee who is paid by the branch. To be of any value to us such a receipt has to be signed personally by the individual whose name appears thereon. In order to give the Home Office necessary information it is important that the correct duties of an employee are stated thereon. All these vouchers are to be approved by the Manager.

Since on form "N" the amount of the payroll is entered in one item, the salary receipts must be carefully checked to make sure that they agree with the figure shown on form "N."

Supper money or overtime is not considered as regular salary, and a receipt therefor should be made out on the expense voucher form No. 64.

### CONTRACT PAYMENTS

145. Information concerning contract payments is taken from the following sources:

Form E—When a deposit of contract payment is made.

Form F—When a check for contract payment is returned by the Bank marked N. G.

Form G—When a contract payment is applied to the current account of an exhibitor.

Form H—On account of transfers due to various reasons.

When a contract payment is entered in the ledger in the proper column the figures are written in black ink, any addition thereto likewise in black ink, whereas any deduction therefrom (when applied, etc.) is written in red ink.



At the same time it is necessary to record the group on account of which the contract payment is made. The date should agree with that of form "E," on which the deposit is reported. It is suggested to use abbreviations to indicate the group, such as T. M.—Tom Moore; G. F.—Geraldine Farrar; M. K.—Madge Kennedy, etc.

The net balance of contract payments for each account is entered on form "J."

FORD SUBSCRIPTIONS are not considered as contract payments.

### KEY NUMBER BOOK

146. This book is an index of all theatres that have been served by your branch at any time. Once a key number has been assigned to a certain theatre it stays with it irrespective of the fact that the exhibitor may sign up for a single picture only. This is a cardinal rule and must be strictly observed as most records in the Home Office are based on key numbers only. Even if a theatre is closed or is destroyed, the number formerly assigned to it cannot be given to any other theatre.

A key number book should be prepared for the use of the branch manager, bookkeeper, booker and shipping clerk. It should contain the name of the owner and location. Obviously in order to be valuable it must be kept up to date. If several books are in use, see to it that any change is recorded in all of them.

### GENERAL RECEIPTS

147. This form (No. 67) is used in cases where an exhibitor pays an amount and requests a receipt. It is to be signed by the cashier. It should not be used when payment is made by the branch.

### ENVELOPES

148. A special envelope (form No. 68) is to be used in forwarding vouchers to the Home Office. As this envelope is kept by the Home Office for filing, the required information should be entered on it. Please note that it is *not* to be sealed.

Poster coupons are forwarded in envelope (form No. 84) which is to be sealed. The amount of coupons enclosed, must, of course, agree with the amount stated on form "I."

All film invoices and credits are sent to the Home Office in envelope No. 101. Indicate the branch and week numbers. Seal envelopes.

All accessory (Egry) invoices and credits are put in envelope No. 102. Indicate the branch and week numbers. Seal envelope.

When forwarding papers to the Home Office use envelopes with printed address (469 Fifth Avenue, New York.) Please see to it that the envelope is not only well sealed, but also does not contain too many papers, as it may come apart while in transit.

Remember that serious delay is caused if insufficient postage is put on the mail, or by omission of the street address of the Home Office.

### **EXHIBITORS' POSTER ORDER**

149. When exhibitors order their supply of accessories they should be requested to use the order form No. 82 or No. 316, enclosing check or poster coupon at the same time.

As the prices of posters and slides have been increased since form No. 316 was printed it will be necessary to change the form before sending to exhibitors. This should be done by a rubber stamp which will block out the old price and print the new one over it.

It may be advisable to send three copies of the above forms to the exhibitors at the same time when notice of exhibition date (form No. 247) is mailed to them.

### **ACCESSORY INVENTORY**

150. We require a bi-weekly inventory of accessories on hand in the branches, segregated by release and kind of accessories. Form No. 138 (or revised form No. 321) is used for this purpose.

As posters arrive in the branches they should be numbered before they are put on the racks, starting with No. 1 at the bottom. Consequently, the top figure will show the quantity of any particular kind on hand. However, this method of taking stock will not be accurate if the poster clerk in filling an order should pull a sheet from the middle of the pile instead of taking the top one.

An inventory, in order to be of value to us, must be accurate, (counted and not estimated.) Two copies of the form are to be sent to the Home Office. They do not necessarily have to be typewritten, provided they are clear and legible.

### **REQUEST FOR REFUND**

151. If a refund of a credit balance or contract payment is desired, use form No. 139 which is to be signed by both Manager and Cashier.

As far as possible, the name of the theatre owner should be given so that the check can be made payable to an in-

dividual, rather than to a theatre. This, of course, only applies to cases where individuals own theatres and not when they are owned by a partnership or a corporation.

Changes of ownership, also the duplication of theatre names make it desirable to have checks drawn in the manner stated above.

No refund of Contract Payment will be made unless the contract has expired or has been cancelled. If the request is not self-explanatory, state reason.

The request must show a complete analysis of the amount to be refunded. In case of a credit balance, production numbers in addition to the amounts received on film, accessories, tax, etc., must be listed. Contract payment requests must name the series.

All requests for refunds are checked with the Home Office contract reports, contract payment records, ledger balance figures and the branch form "J." By complying with the above considerable time will be saved and the refund passed upon and made without delay.

## REQUISITIONS

152.

All supplies are to be ordered on Requisition Form No. 128, giving complete description of article required. In ordering stationery, mention form number in addition to the name.

If it becomes necessary to wire, the *number* of your requisition must be mentioned in the telegram. Of course, the requisition is to be mailed immediately. Do not forget to identify this requisition as "Confirmation of Telegram of (date)." All requisitions are to be signed by the Manager. The yellow copy is held by the branch as a follow-up.

If the merchandise in question is not in stock the supply department prepares a purchase order form No. 100 and mails the "Receiving Copy" thereof directly to the branch. When goods are received, note quantity and condition and mail report at once to Home Office. Since no bills are paid until the Home Office has been advised that goods are received in good condition, you will realize the importance of forwarding acknowledgement without delay.

## INTER-BRANCH SHIPMENTS

153.

As a rule, no branch should order accessories directly from another branch. All orders must be sent to the Supply Department which fills them from stock or through shipment from a branch by issuing an Inter-Branch shipping order, form No. 289.



Whenever you notice that the stock is running low, place a requisition for it. Do not wait until it is exhausted and then try to obtain articles by using telegraph and telephone. You will realize this is not only inefficient, but expensive to the corporation. A "re-order" point should be fixed for all articles used by the branch and whenever this is reached the stock clerk should automatically notify the Manager so that an order may be made out.

154. If it is imperative for a branch to obtain certain goods by requesting the nearest branch to ship them, the branch sending them should make out an Egry invoice without extending prices, entering thereon the reason for shipment. The yellow copy is sent to the Home Office together with the other poster invoices, while the original is mailed to the branch receiving the goods. A memo entry of the shipment is made on form "C."

If in the above mentioned case, the accessories are shipped to an exhibitor direct, the branch serving such exhibitor should bill him the same as if the shipment had been made by the branch from its own stock.

## STATEMENTS

155. Although all branches have a supply of statement blanks (form No. 27) they are not generally used. When balancing the books at the end of the week prepare statements of the open items on accounts which start to run past due. Thus you avoid the possibility of creating balances which consist mainly of differences and will be difficult to collect. But making out a statement does not necessarily settle a balance. It frequently becomes necessary to follow it up to get results, therefore it should always be prepared in duplicate and a copy filed in a Bushnell 1-31 file placing it far enough ahead so as to allow the exhibitor time enough to reply. The copy may be destroyed after the account is settled.

In order not to interfere with the routine of the current work, the preparation of statements should be distributed over the week.

## POSTAGE RECORD

156. Postage represents money, and aggregates a considerable sum monthly. It therefore should be handled in a similar manner as your branch disbursements: A fixed amount of stamps is given to the shipper, who will be held responsible therefor.



To have a record of the stamps used by him for his shipments, get a book (columnar) and head the columns as follows:

Date	Theatre	City	Film or Posters	Postage	Poster Invoice No.	Date Billed	Replenished Date	Amount
------	---------	------	-----------------	---------	--------------------	-------------	------------------	--------

When stamps are used, the shipper makes entries under the first five columns. As soon as the supply of stamps is exhausted the shipper takes this book to the cashier who gives him an amount of stamps equivalent to the total of the fifth column. At the same time the date and amount of stamps given is noted in the last column on the same line as the last item refunded, drawing a red line under it.

As all shipments to exhibitors are made at their expense, it is fair to assume that postage used by the shipping clerk ordinarily constitutes an account receivable. Therefore, the biller takes this book once a week and adds the postage to the bills, provided there is no notation in the "Poster Invoice Number" column indicating that the charge has already been added to an accessory bill. The date of the bill is entered in the seventh column.

The shipper is responsible for all stamps turned over to him.

If posters and films are shipped by two different persons, each shipper should have a supply of stamps and account for them as described above.

This method will enable you to have an accurate check on the stamps used by your shipping department. You also eliminate the possibility of neglecting to charge the exhibitor.

(In the above instructions it is not intended that stamps given to the shipper are reported as an advance. As heretofore, stamps are to be listed on form "N" when purchased.)

## EXPRESS RECORD

157. As stated in a previous paragraph, express should be billed back to the exhibitor, (see postage.) The cashier may use a similar book entering all express items paid by check or by Petty Cash. The biller should enter the date when the charge is made back to the exhibitor. Charges for telegrams should also be handled in this book.

## C. O. D. RECORD

158. Have a blank book ruled with the following headings:

Date	Key No.	Theatre	City	Name of Express Co.	Amount of C. O. D.	Date Received	Remarks
------	---------	---------	------	---------------------	--------------------	---------------	---------

When shipment is made, enter the necessary information. This record will prove a valuable follow-up. (See that the Express Companies make settlements in proper time.)

## **FILM CONDEMNED BY CENSOR**

159. In such cases a charge must be made as originally provided for in the contract. During the same week a Credit Memo is to be prepared stating "Subject Condemned by Censor."

## **PAYMENTS MADE IN ADVANCE**

160. Such payments have nothing to do with Contract Payments. If a one-picture contract is signed, and part of the contract price paid down, it is to be treated as a Credit to the current account, entering it on form "E" in the Film Rental column with the production number. It must also appear as a credit balance on form "J" until the charge is made in the regular manner.

## **COUPON BOOKS**

161. As these have the same value as cash, they are to be kept in a safe place. It is advisable to keep a record of the sales made, by using a ledger sheet (both Debit and Credit sides), giving the date of sales, coupon book number, and the name of the exhibitor.

## **TAX REPORTS**

162. All information and blanks referring to State, Local, License and other taxes must be sent to the Home Office in duplicate. Unless authorized by the Home Office, a branch is not to make a Tax Return.

The Home Office files the 5% Government Tax for all branches and it is unnecessary to send in any blanks therefor.

## **ACCESSORIES GIVEN AWAY**

163. Any accessories given away must be listed on an Egry slip the same as if sold, but without extending any price. The branch manager signs it giving the reason.

## **CHANGE IN PAYROLL**

164. No employee's salary is to be increased without the Home Office's approval first being obtained. In letters requesting authority to raise salaries, the following information should be furnished: Name of employee, position, present salary, proposed increase, length of time employed, date and amount of last increase.

## **OPINION REPORT** **(Form No. 280)**

165. We are interested to learn your opinion regarding the selling possibilities of the pictures you receive. Likewise it

may be used to good advantage by the Studio. Needless to say that only your frank opinion is solicited. The form used is self-explanatory.

## INCOMING MAIL

166. Letters and memorandums should be routed from one department to another and properly initialed, indicating that the various points brought up have been attended to.

Two systems may be used. One giving each employee a number and having each letter marked in the upper right hand corner with the number of the person who is to read it. The letter will then be passed from one party to another each initialing it after his number, when he has properly attended to it. When all parties have seen the letter it should be filed.

The other system is to have a rubber stamp prepared naming various departments, *e.g.*, Manager, Exploitation, Bookkeeping, Cashier, Booker, Shipper, Poster Clerk, Chief Inspector. The parties who are to read the letter will then be checked and same will pass from one to another as indicated above.

All mail should either be opened by the Manager or referred to him so that he may note upon each letter the department to which it is to be sent.

## PRINTS Form "L"

167. This is a weekly summary of all prints received, transferred, or destroyed.

1. In the first three columns, production number, date, name of productions are inserted.
2. In the "Received" column, you report the number of prints of each feature received during the week.
3. In the "Transferred" column, you enter the number of prints of all features transferred from the branch.
4. In the "Destroyed" column, you report the number of prints of any feature destroyed.
5. In the "Remarks" column, you report from whom you received prints, *e.g.*, Laboratory, other branch, (giving its name) etc., or to whom transferred or by whom destroyed.
6. It should be noted that showing a print in the "Destroyed" column is not considered sufficient. It must be followed up by a letter giving full details, also stating the steps taken by you to secure settlement.



7. At the bottom of this form you will find a recapitulation of prints on hand at the beginning of the week adding the prints received, and subtracting those destroyed or transferred, leaving the number of prints on hand.
8. When a print is lost it must be immediately reported to the Home Office. No transfer is to be made on form "L" until authorized.
9. No entry is to be made on account of regular shipments to or from exhibitors.

### REPORT OF FILM SHIPMENTS

168. This form (No. 292) is used showing all shipments of prints, (Temporary or Permanent,) from:

- A. One branch to another.
- B. A branch to the Laboratory.
- C. A branch to any other point *excepting regular shipments to exhibitors.*

1. The white copy is to be mailed to the Home Office on date of shipment.

The pink copy is to be mailed to the office receiving the shipment, where it is signed and then forwarded to the Home Office.

The blue copy is placed in the shipment and filed by the receiving-office.

The yellow copy is retained by the office making the shipment.

2. When film shipments are to be permanent, state who authorized them.
3. On temporary shipments of film give the approximate length of time before print will be returned.
4. State whether shipment is sent express, parcel-post, messenger, etc.
5. All sets of prints should be clearly identified by letter "A," "B," "C," etc., mentioning exactly which print is shipped.
6. As all numbers of form No. 292 must be accounted for, spoiled copies should be marked void and sent complete to Home Office.
7. More than one print may be reported on the same shipping ticket when the destination is the same.



## SALESMAN'S ROUTE SHEET AND VISIT REPORT

169.

This form (No. 322) is used to route salesmen and to give them all essential information in possession of the branch regarding each customer or town which is to be visited. It is also used as a report to the Home Office showing the activities of the branch and the salesmen. The information is obtained by the branch from THEATRE FOLLOW-UP CARD, (forms No. 134 and 134-A.)

Form No. 322 is made out in quadruplicate, there being white, blue, pink and yellow copies. The original and duplicate (white and blue copies) are given to the salesmen. As soon as a theatre is visited, the salesman makes the necessary notations upon the form made out for the particular theatre, and mails the white copy to the branch and the blue copy to the Home Office.

The triplicate or pink copy is retained by the branch manager and used as a follow up, to see that the salesmen return the white copy and that all necessary information is listed thereon. The quadruplicate or yellow copy is mailed to the Home Office, by the branch manager, at the time the forms are turned over to the salesman.

These forms will be grouped together in "books." A "book" consists of a form for each theatre which is to be visited by a salesman on one trip. In addition to the "book number" which will appear in the upper right hand corner, a "sheet number" will also be assigned. For example, if fifteen theatres are to be visited by a salesman on a trip, the individual theatre sheets will be numbered from one to fifteen, but the same book number will be shown on each of the fifteen sheets.

In the lower right hand corner the branch should fill in the number under which the report is filed.

The heading and all available data, down to and including "Special Information and Instructions to Salesmen" will be filled in at the branch office under the direction of the manager before the form is turned over to the salesman.

The following code is to be used in tabulating "Status" data:

Figures in parenthesis ( )—rental prices on cancelled contracts.

Figures preceded by a star \*—rental prices on expired contracts.

The letter "S" preceding figures—sold at that price.

Figures without prefix indicate quotations which salesmen are to submit to exhibitors.

## THEATRE FOLLOW UP CARD

(Form 134 and 134-A)

170.

The purpose of this record is:

1. To keep a permanent theatre sales record.
2. To have available all information which must be shown on SALESMAN'S ROUTE SHEET and visit reports, form No. 322.
3. To establish a sales follow-up system.

The form is used as described below:

The top is divided into spaces representing the days of the month and the date of last visit.

Provision is also made for the name of theatre, key number, seating capacity, etc.

Steel signals as described below are used to carry out the follow-up system:

Red	for	January	or	July
Blue	"	February	"	August
Yellow	"	March	"	September
Green	"	April	"	October
Black	"	May	"	November
White	"	June	"	December

The first column headed "Salesman" is intended for the name of the salesman who has called on the theatre.

The second column headed "Date of Visit" is self-explanatory.

In the third column headed "Report No." enter the number of the SALESMAN'S REPORT. (Form No. 322.)

The entries in the balance of the columns under the various stars will be made in accordance with the information called for in the fourth column: "Plan and No. Picture." The word "plan" refers to the sale, indicating whether sold as series (designated by S) or as a single picture (designated by P). Then the number of pictures sold is entered. When a single production is contracted for its number in the series should be specified, *e.g.*, "P-2" means the second picture of a group.

On the second line mention the number of days each release is contracted for by the theatre, and the price, which is to be in code, *e.g.*, "3-C.A."

Suppose a salesman calls on a theatre in March and advises that the exhibitor will be ready to discuss another contract about May 1st. You then place on the top of the card over the figure fifteen (15) a Green signal to indicate that the theatre is to receive attention about April 15th thus allowing ample time to close a contract.

A yellow signal indicating March is put on the last column (date of last visit.)

When a picture has been sold, this fact is noted on the cards of the opposition houses. Of course, any change in this condition will affect them.

To be of actual assistance to the Manager this file must be referred to daily.

# CHART SHOWING ROUTINE OF BRANCH DEPARTMENTS

FORM No.	CONTRACT	BOOKING	BOOKKEEPING	BILLING	IN AND OUT CLERK	SHIPPING
1 300 or 301	Contract received from salesman					
2	Contract payment to.....	.....	the Bookkeeping Dept.			
3 "E"			Contract payment deposited			
4 69			Ledger sheet opened for exhibitor			
5 210, 284 or 298	Contract memo. made out in duplicate					
6 298	Attach original of memo. to contracts and forward to Home Office					
7 210, 284, or 298	Use duplicate memo. as follow-up					
8 300 or 301	Approved contract returned					
9 210, 284 or 298	Destroy duplicate contract memo.					
10 300 or 301	Mail original contract to exhibitor; give duplicate contract to...➡	Booker				
11 153, 154		Prepare contract analysis sheet				



FORM NO.	CONTRACT	BOOKING	BOOKKEEPING	BILLING	IN AND OUT CLERK	SHIPPING
12 214, 215		Make bookings (memo)				
13 247 or 149		Notify exhibitor				
14 214, 215, 153, 154		Exhibitor confirms, enter booking				
15 76				Prepares invoices from forms 153 and 154		
16 76			Receives invoices from biller, checks correctness			
17 76			Copies of invoices distributed, pink copy to....			shipper. Filled by shipping date
18 267 or 315		Prepares distribution sheet by shipping date and gives to....				shipper on day of shipment
19 267 or 315 and 76			Bookkeeper .....			checks distribution sheet with pink copy of invoice. Gives invoice to book-keeper for approval.
20 76 and 69			Approves shipments as to open account or e.o.d., returns pink invoice to....			shipper
21 76					In and Out Clerk	Shipments noted on pink copies. Gives to
22 96					necessary entries made from pink copies	
23 76					pink copies filed by shipping date	

FORM No.	CONTACT	BOOKING	BOOKKEEPING	BILLING	IN AND OUT CLERK	SHIPPING
24	69 and 76		ledger posted from blue copies			
25	"B" and 76		Form "B" prepared from yellow copies and mailed out Saturday.			when film is returned prepare return slip and mark on distribution sheet.
26	75 and 367 or 315					
27	75				In and Out Clerk ←	Give return slip to
28	75 and 96				Return shipments are entered	
29	281				Prepare "Delayed Film" memo, if necessary and submit to Manager	
30	281 and 76				If charge is made for excess time, give memo to	
31	267 or 315	booker .....	Bookkeeper .....	..... ←	..... ←	after all shipments are returned distribution sheet given to
32	267 or 315	Files distribution sheet by date				

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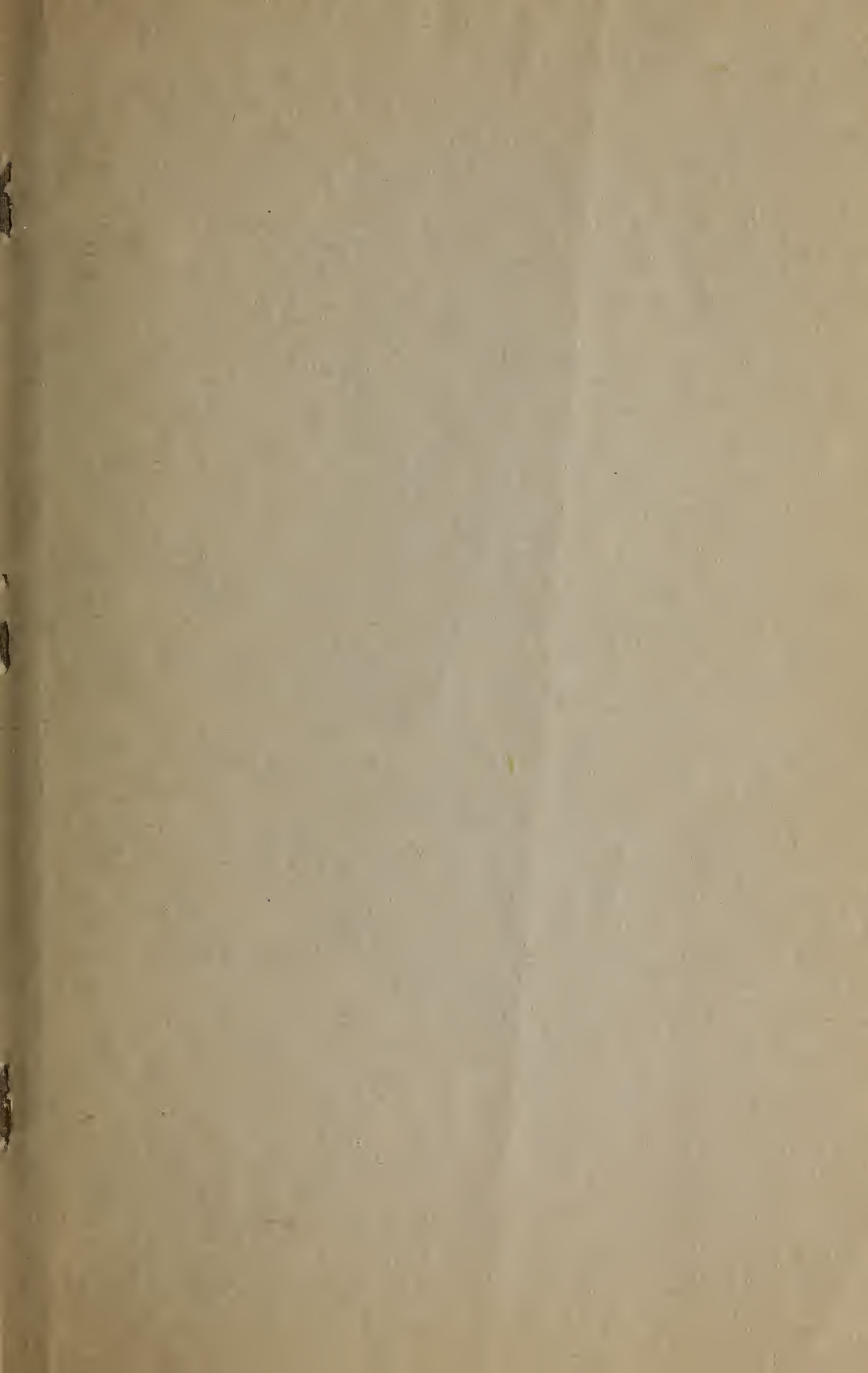
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